

A snapshot of a balanced and effective program of audits **for the period 1 July 2019 to 30 June 2021.**

First year – Planned corruption prevention audits (2019–20)

1. RESEARCH FRAUD <i>JUL – DEC</i>	2. TIMESHEET AND LEAVE FRAUD <i>SEP – MAR</i>	3. RECORDKEEPING REQUIREMENT (s40A) <i>JAN – JUN</i>
<p>Publications are a significant part of the academic environment, with researchers expected to publish original articles about their work. For a researcher, publications in peer-reviewed journals build professional credibility and assist in securing ongoing or temporary employment, promotion and pay rises. The ability to attract research grant funds also demonstrates expertise and research leadership in a given field.</p> <p>Competition exists amongst researchers, particularly junior researchers, to regularly publish in order to increase the likelihood of continuing employment and promotion. Accordingly, the issues of authorship ranking, number of articles published, impact factor (the frequency with which the article has been cited in a particular year) and ability to attract grant funds are closely interlinked.</p> <p>The CCC continues to receive allegations of corrupt conduct involving research fraud.</p> <p>Audit objective Evaluate whether the prevention measures implemented by public universities are adequate and effective to build resistance to research misconduct and fraud. The audit will include how universities have dealt with allegations about corrupt conduct relating to research fraud.</p> <p>The prevention measures identified in the CCC report <i>Australia's first criminal prosecution for research fraud – A case study from the University of Queensland, 2017</i> (Table 1 – Vulnerabilities and prevention measures) will be used as a benchmark.</p> <p>Who are we auditing? Queensland University of Technology University of Queensland University of Southern Queensland</p>	<p>Public sector agencies identified a cultural issue with several employees producing forged medical certificates for claiming sick leave, as well as falsely claiming working hours. These employees are defrauding the agencies and their behaviour could result in criminal charges and/or dismissal.</p> <p>Failure of supervision is likely to be a key enabler of these behaviours across the public sector. Supervisors and managers have a responsibility to ensure leave is appropriately recorded in the payroll system. They are required to be aware of the hours their staff have worked before certifying their timesheets.</p> <p>Audit objective Assess how employee fraud is adequately mitigated through timesheet and leave processes. The audit will include how agencies have dealt with allegations about corrupt conduct relating to timesheet and leave fraud.</p> <p>Who are we auditing? Departments: Health Queensland Corrective Services Queensland Police Service Councils: Brisbane Gold Coast Ipswich</p>	<p>Maintaining appropriate records provides evidence that an agency's assessment processes are legitimate. It is an important way of demonstrating accountability and transparency.</p> <p>A public sector agency must notify the CCC if they reasonably suspect that corrupt conduct has occurred, in accordance with sections 38 and 40 of the <i>Crime and Corruption Act 2001 (CC Act)</i>. The CCC publication <i>Corruption in focus: A guide to dealing with corrupt conduct in the Queensland public sector</i> (chapter 2) discusses what constitutes a "reasonable suspicion".</p> <p>As of 9 November 2018, agencies are required to prepare and retain complete records of any decisions <i>not</i> to notify the CCC of an allegation of corrupt conduct. This was a new recordkeeping requirement inserted into the CC Act (s40A).</p> <p>Audit objective Determine whether agencies prepare and retain complete and accurate records of any decision not to notify the CCC of an allegation of corrupt conduct. This will include whether the reasonable suspicion test has been applied correctly.</p> <p>Who are we auditing? High-risk agencies in the various government sectors (excludes the Queensland Police Service)</p>

Second year – Proposed corruption prevention audits (2020–21)

4 LOCAL GOVERNMENT PROCUREMENT JUL – DEC	5 ASSESSMENT OF CORRUPT CONDUCT (CC ACT SECTIONS 15, 16 AND 40A) SEP – MAR	6 GIFTS AND PAYMENTS FROM INDUSTRY JAN – JUN
<p>Poor procurement oversight and controls increase corruption risks. Corruption vulnerabilities have been identified at several stages of the procurement process, from determining the procuring method to initial tendering and selection of preferred suppliers.</p> <p>In 2019, the CCC completed an audit examining how effectively Queensland Health manages the integrity of procurement decision-making processes. This new audit continues our work on corruption risks in procurement, recognising that complaints of this nature continue to be a significant issue in councils.</p> <p>Procurement activities are governed by the City of Brisbane Regulation 2012 and the Local Government Regulation 2012. The Regulations outline how councils need to manage their procurement activities to ensure fairness and transparency. The Regulations also ensure there is adequate opportunity for suppliers to bid, be awarded contracts and engage with councils.</p> <p>Audit objective Assess if councils have effective procurement processes and practices in place to manage procurement and corruption risks. This will include conflict of interest management and contracting decisions made by council officers and councillors. Indigenous councils will be included in the audit.</p> <p>Who might we audit? Doomadgee Aboriginal Etheridge Gold Coast Kowanyama Aboriginal Logan</p>	<p>This audit looks at two aspects of agency assessments.</p> <ol style="list-style-type: none"> On 1 March 2019, the definition of corrupt conduct changed. <ul style="list-style-type: none"> The requirement that corrupt conduct be “engaged in for the purpose of providing a benefit or causing a detriment” to someone was removed. The definition was extended to capture particular (criminal or disciplinary) conduct that could impair public confidence in public administration. The new definition enables the CCC to investigate conduct of private citizens that would not previously have come within the CCC’s jurisdiction. Agencies are now required to keep a record of any decision <i>not</i> to refer an allegation of corrupt conduct to the CCC. The Queensland Police Service receives many complaints against its officers alleging assault or excessive force arising from an incident which results in the complainant being charged with a criminal offence (such as assault or obstructing police). In some cases, the alleged police conduct is impossible to disentangle from the behaviour for which the complainant is being criminally charged. Under those circumstances, the assessment of the complaint may be held over/deferred until after the court hearing has determined the facts, based on the evidence of both parties. <p>Audit objectives</p> <ol style="list-style-type: none"> Evaluate the effectiveness of agencies’ assessment of complaints about corruption, including the recording of any decisions not to notify the CCC of these matters. Examine whether QPS assessment decisions not to take any action about a complaint until after a court hearing, on the basis that it is “interwoven with court matters”, have been appropriate. <p>Who might we audit? High-risk agencies across the various government sectors Queensland Police Service</p>	<p>The public has an expectation that healthcare professionals in the public health sector will perform their duties honestly, impartially and free of any influence. Any gift or benefit accepted, regardless of value, may imply a relationship that may interfere with objectivity and independence. Having the impartiality of healthcare professionals called into question can have serious consequences for the public perception of the Health Services.</p> <p>Medicines Australia has introduced a strong Code of Conduct for innovative Australian pharmaceutical companies. It now requires the reporting of payments by companies to healthcare professionals for the provision of services and where support is provided for education.</p> <p>The onus of reporting should not be on the industry only. For example, the Hospital and Health Services (Health Services) healthcare professionals are bound by the <i>Public Sector Ethics Act 1994</i> and the Code of Conduct applicable to their agency. They must act in accordance with the principles and standards set out in the Act, the Code and their Health Service’s policy and procedure when considering whether to receive a gift or benefit.</p> <p>Audit objective Assess the effectiveness of Health Services’ management controls and transparency reporting over gifts and payments made by pharmaceutical companies to Queensland Government healthcare professionals.</p> <p>Who might we audit? Darling Downs Health Gold Coast Health Metro North Health Metro South Health</p>